



# EXPEDITED RULE MAKING

**CR-105 (June 2004)**  
(Implements RCW 34.05.353)  
**EXPEDITED RULE MAKING ONLY**

**Agency:** Department of Revenue

**Title of rule and other identifying information:** WAC 458-16A-110 (Senior citizen, disabled person, and one hundred percent disabled veteran exemption -Gross income) explains the definition of gross income used for federal income tax. WAC 458-16A-115 (Senior citizen, disabled person, and one hundred percent disabled veteran exemption -Adjusted gross income) explains how an assessor determines the adjusted gross income for the claimant, the claimant's spouse or domestic partner, and any cotenants. WAC 458-16A-120 (Senior citizen, disabled person, and one hundred percent disabled veteran exemption -Determining combined disposable income) describes how an assessor determines a claimant's combined disposable income. WAC 458-16A-130 (Senior citizen, disabled person, and one hundred percent disabled veteran exemption -Qualifications for exemption) describes the qualifications a claimant must meet for the senior citizen, disabled person, and one hundred percent disabled veteran property tax exemption.

## NOTICE

**THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO**

Name: Jim Winterstein  
Agency: Department of Revenue  
Address: Post Office Box 47453  
Olympia, Washington 98504-7453  
FAX (360) 586-0127  
E-mail: JimWi@DOR.WA.GOV

**AND RECEIVED BY:** July 21, 2008

**Purpose of the proposal and its anticipated effects, including any changes in existing rules:** WAC 458-16A-110, 458-16A-115, 458-16A-120, and 458-16A-130 are being amended to conform to SSHB 3104 (chapter 6, Laws of 2008), SSB 5256 (chapter 182, Laws of 2008), SB 6338 (chapter 62, Laws of 2006), HB 1019 (chapter 248, Laws of 2005), and SB 5034 (chapter 27, Laws of 2004). SSHB 3104 extended the rights and liabilities of spouses under RCW 84.36.381 and RCW 84.36.383 to domestic partners. SSB 5256 changed the calculation for excluding veterans benefits from the income calculation for the senior citizen, disabled person, and one hundred percent disabled veteran exemption. SB 6338 changed the definition of "residence" for purposes of the senior citizen, disabled person, and one hundred percent disabled veteran exemption. HB 1019 extended the former senior citizen and disabled person exemption to veterans of the armed forces of the United States with one hundred percent service connected disability. SB 5034 raised income and valuation limits for qualifying for the senior citizen and disabled person exemption; increased the circumstances under which claimants may qualify for the exemption without residing in their residences; added a definition for "disability"; and added additional deductions for the purpose of calculating "disposable income."

Copies of draft rules are available for viewing and printing on our website at:

<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

**Reasons supporting proposal:** To recognize legislative changes since 2003

**Statutory authority for adoption:** RCW 84.36.383, 84.36.389, and 84.36.865.

**Statutes being implemented:** RCW 84.36.381 through RCW 84.36.389

**Is rule necessary because of a:**

Federal Law?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Federal Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
State Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

If yes, CITATION:

**Date** May 21, 2008

**Name**  
Alan R. Lynn

**Signature**

**Title** Rules Coordinator

## CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**DATE:** May 21, 2008  
**TIME:** 10:58 AM

**WSR 08-11-126**

**Name of proponent:** Department of Revenue

- ☐ Private
- ☐ Public
- ☒ Governmental

**Name of agency personnel responsible for:**

	Name	Office Location	Phone
Drafting.....	Marilou Rickert	1025 Union Ave. SE. Ste #544, Olympia ,WA	(360) 570-6115
Implementation....	Brad Flaherty	1025 Union Ave. SE. Ste #200, Olympia ,WA	(360) 570-5860
Enforcement.....	Brad Flaherty	1025 Union Ave. SE. Ste #200, Olympia ,WA	(360) 570-5860

**Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:** None